

# **EXHIBIT H**

**AMERICAN PENSION SERVICES, INC. AND AMERICAN PENSION 401K SERVICES, INC.**  
**Business Operating Cash Receipts and Disbursements**  
**For the Period April 24, 2014 through March 31, 2018**

Beginning Cash Balance	\$ 129,251.80
Cash Receipts	
Business Revenue	3,614,392.27
Transfer of Funds from Trust Account	365,000.00
Transfers from Related Companies	57,742.13
Sale of Property	367,897.30
Insurance Proceeds	405,000.00
Transition Services Fee	1,050,000.00
Legal Settlements	200,377.45
Total Cash Receipts	<u>6,060,409.15</u>
Cash Disbursements	
Appraisal Fees	7,365.00
Auto Expense - Employee	1,817.63
Bank Charges	65,515.15
Building Rent	67,793.46
Comcast Internet Services	2,661.11
Computer Software	5,740.26
Computer Support Services	30,095.48
Contract Labor	87,902.25
Copier Expense	3,383.76
Credit Card Processing	5,822.51
Document Disposal	2,598.64
Employee 401(k) Program	45,881.80
Employee Comp.-401K Services	104,678.20
Employee Compensation & Taxes	360,040.43
Equipment Leases	25,315.20
General Telephone	32,004.49
Guard Services	42,437.50
Health Insurance	33,251.08
Insurance Expense	6,921.75
Interest Expense	3,179.33
Internet Research Fee	451.00
Legal Noticing	143,535.09
Licenses & Permits	667.90
Litigation Resolution	1,673.33
Meals & Entertainment	5,487.86
Mediation Services	7,687.50
Miscellaneous Operating Expense	5,743.17
Office supplies	14,117.23
Outside Contracting Services	23,043.10
Postage	25,874.25
Printing Expenses	10,264.27

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**For the Period April 24, 2014 through March 31, 2018**

Professional Services	1,245.00
Repairs & Maintenance	11,961.33
Storage	20,767.75
Taxes - Other	3,556.13
Taxes - Payroll	3,400.00
Travel Expense - Reimbursement	552.97
Utilities	86.01
Web Site Fees	24,325.84
Total Expenses	<u>1,238,844.76</u>
Extraordinary Expenses:	
Receivership Fees and Expenses - Note 2	<u>4,505,978.57</u>
Total Extraordinary Expenses	<u>4,505,978.57</u>
Total Cash Disbursements	<u>5,744,823.33</u>
Ending Cash Balance	<u><u>\$ 444,837.62</u></u>

**NOTES:**

Note 1 - The above amounts are cash receipts and disbursements related to the business operations of American Pension Services, Inc. and American Pension 401k Services, Inc.

Note 2 - Amount includes payment to Durham Jones & Pinegar in the amount of \$157,559 for Curtis DeYoung's legal fees as ordered by the Court.